

true sentimentalist, however, does not weigh evidence, nor search for facts. The opportunity to say something was eagerly seized upon, and *Life* was silly enough to print without investigation. But what can we expect of a man who writes "Pasteur serum"?

As far as the rest of the article is concerned "it is to laugh." We have been bitten by hundreds of mosquitoes and have never had malaria; and (we blush to relate) have had bloody encounters with several fleas without contracting the plague. We have also been bitten by a dog and viewed the bite without apprehension, but that was before some kindfaced tourist from the East dumped a rabid dog into Southern California. At present we are bound to confess that, even if the dog assured us that he had brushed his teeth before biting us, we would hastily pour nitric acid on the bite, and "beat it" for the Pasteur Institute.

J. N. F.

SCHOOL OF HYGIENE AND SANITATION.

There exists at present no school of hygiene and sanitation on the Pacific Coast, a lack which we have every reason to believe will soon be supplied by the establishment of such a school in the University of California. The tardiness of the west in recognizing so important a field relating to the health of the public and in organizing an institution for the training of specialists in these lines, is more apparent than real, for the courses in public health given at the University are remarkably comprehensive. Indeed, these courses, which are described in a circular accessible to all who are interested, are so numerous and varied that the subjects making up a curriculum in public health are already quite completely covered. Comparing the number and variety of the courses offered with those in similar departments of eastern universities, we find that the University of California is in no particular behind them, and in some instances has more adequate facilities for instruction. At the present time the university provides instruction in hygiene for three classes of students. First: Students desiring to be taught the elementary principles of health conservation, both individual and public. Second: Students of vocations not directly associated with the conservation of public health, but who would be brought in close relation with some of its aspects. Third: Students desiring a provisional training as bacteriologists, health visitors, sanitary inspectors, or health officers.

For example: from two to five half-year courses are given under each of the following subdivisions: Communicable Diseases; Child Hygiene and Eugenics; Sanitary Engineering; Vital Statistics and Social Economics; Industrial Hygiene; Public Health Laboratory; Sanitary Inspection, and Public Health Administration. The above instruction is given in eleven different departments in the University.

Official recognition of this work as it is now done, executive authorization, and provision for a proper certificate or degree for students finishing

the outlined courses, are really all that is necessary for transforming what is now a curriculum into a veritable school of hygiene and sanitation at the university.

VERY IMPORTANT TO YOU!

Two very important and far reaching economic conditions have their beginning this year of 1914. One is the new income tax law and the other is the state "Workmen's Compensation, Insurance and Safety Act," which goes into effect January 1st. In regard to the income tax, every physician should carefully study his own income and more particularly his own expenses. Under the law, expenses necessary for the conduct of one's occupation may be deducted from the gross income; no small part of a physician's expenses are those required by the nature of his occupation and as such are not to be included in his taxable income. The *Journal* of the A. M. A., in a recent issue, had an excellent editorial on this subject and particularly emphasized the fact that the law will have one good effect upon physicians, at least, for it will force them to be more accurate in the matter of their accounts. It is probably true that a good many doctors do not know either the exact amount of their earnings or the amount they spend as a legitimate cost of doing business. In the smaller towns the office is often in the home; some portion of the rent should be allowed. Some portion or all of the telephone charges, cost of running an automobile, etc., should certainly be charged off as well as books, journals, drugs and supplies, etc., and of course all unpaid accounts. This matter should be given careful thought and accurate accounts should be kept. Care in business methods will secure an increase in the income of any physician and the income tax law will undoubtedly force a more careful and systematic method of keeping the physician's accounts.

"SQUEEZE THE DOCTOR" AGAIN!

When commercialism comes into contact with professionalism, it almost invariably wins out. Heretofore we have had to fight commercialism in the shape of contract practice as organized by private enterprise and conducted more or less on the retail plan. With the coming of the "Workmen's Compensation, Insurance and Safety Act," however, we are confronted by commercialism on a wholesale scale and contract practice extended to the limit. The law is very complex and far reaching and it will take some time to find out exactly what it really means in many ways and just how it is going to work out. Some few essential points are pretty clear, however. All employees, except a few classes, must be cared for by the employer in the event of injury by accident and the salary must be paid during forced absence from work. Of course, a considerable number of insurance companies will be in the field to write policies insuring the employer against loss; the employer will pay a certain fee to the company and in the event that any employe is injured or killed, the insurance